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भाग 4 (ग)

उप-खण्ड (II)

राज्य सरकार तथा अन्य राज्य प्राधिकारियों द्वारा जारी किये गये

कानूनी आदेश तथा अधिसूचनाएं।

FINANCE DEPARTMENT

(TAX DIVISION)

NOTIFICATION

Jaipur, May 31, 2019

S.O.30:- In exercise of the powers conferred by sub-section (1) of section 9 of the Rajasthan Stamp Act, 1998 (Act No. 14 of 1999) and in supersession of this department's notification number F.2(60)FD/Tax/2012/pt.-07 dated 19.04.2018, as amended from time to time, the State Government being of the opinion that it is expedient in the public interest so to do, hereby orders that stamp duty chargeable on the lease deeds issued/executed by State Government, Jaipur Development Authority, Jodhpur Development Authority, Ajmer Development Authority, Urban Improvement Trust, Municipal Corporation, Municipal Council, Municipal Board, Gram Panchayat and other Local Bodies under the Rajasthan Urban Areas (Permission for use of Agricultural Land for Non-agricultural Purposes and Allotment) Rules, 2012, after allotment or regularization of the land placed at the disposal of the aforesaid Local Authorities under section 90-A of the Rajasthan Land Revenue Act, 1956, or under any other relevant rules shall be reduced and charged as under:-

S.No.	Details	Stamp Duty Payable at the rate of Conveyance
1.	If the lease deed is issued in favour of Khatedar himself.	On the amount of premium, development charges and other charges paid in consideration including interest or penalty, if any.
2.	If the lease deed is issued in favour of a person other than Khatedar, on the basis of registered or duly stamped instrument.	On the amount of premium, development charges and other charges paid in consideration including interest or penalty, if any.
3.	If the lease deed is issued in favour of a person on the basis of unregistered or insufficiently stamped instruments executed on or before 31.12.2016 and application for lease deed or the record of the Housing Co-operative Society submitted on or before 28.02.2019 in the	On the amount of premium, development charges, conversion charges and other charges paid in consideration including interest or penalty, if any, and the average amount of the rent of two years subject to condition that,- (i) the Urban Local Body concerned shall make endorsement on the lease deed or issue a certificate of this effect that lease deed has been issued on the basis of application or

	Urban Local Body concerned.	<p>record submitted on or before 28.02.2019;</p> <p>(ii) the lease holder along with his lease deed shall submit the certificate, before the Registering Officer, issued by the Urban Local Body concerned wherein the number and date of execution of intermediary unregistered and unstamped instruments executed in respect of the immovable property are stated; and</p> <p>(iii) the lease deed shall be presented for registration on or before 31.07.2019.</p>
4.	If the lease deed mentioned in serial number 1 to 3 is not registered within 8 months from the date of execution but submitted for registration after revalidation upto 31.07.2019 and the proper stamp duty payable at the time of execution of such lease deed has been paid.	On the 115% of the amount calculated for serial number 3 above.
5.	If the lease deed mentioned in serial number 1 to 3 is not registered within 8 months from the date of execution but submitted for registration after revalidation upto 31.07.2019 and the proper stamp duty payable at the time of execution of such lease deed has not been paid.	On the 130% of the amount calculated for serial number 3 above.
6.	If the lease deed is issued in favour of a person on the basis of unregistered or insufficiently stamped instruments after 31.07.2019,-	
	1. where such lease deed is submitted for registration within 2 months from the date of its execution.	On the 50% of the amount of consideration or 50% of the value of the land calculated on the basis of market rates of such land, whichever is higher.
	2. where such lease deed is submitted for registration after 2 months but before 4 months from the date of its	On the 60% of the amount of consideration or 60% of the value of the land calculated on the basis of market rates of such land, whichever is higher.

	execution.	
	3. where such lease deed is submitted for registration after 4 months but before 8 months from the date of its execution.	On the 70% of the amount of consideration or 70% of the value of the land calculated on the basis of market rates of such land, whichever is higher.
7.	If the lease deed mentioned in serial number 6 is not registered within 8 months from the date of execution and submitted for registration after revalidation.	On the market value of the property after deducting the amount of stamp duty, if any, already paid at the time of execution.

Provided that stamp duty payable under serial number 1, 2, 3, 4 and 5 shall not be more than the 50% of the amount of consideration or 50% of the value of the land calculated on the basis of market rates of such land, whichever is higher.

Provided further that this notification shall also be applicable on lease deeds or patta pending for registration or reference before Sub-Registrar or adjudication before Collector (Stamps) or other Courts but stamp duty already paid according to the provisions of the said Act shall not be refunded.

[No.F.2(60)FD/Tax/2012/pt.-14]

By order of the Governor,

Bishnu Charan Mallick,

Jt. Secretary to the Government

Government Central Press, Jaipur.